

Other Records:

- (1) You must keep a complete list of the persons representing your company to Indiana purchasers.
- (2) You must keep purchase records documenting that all purchases made by you of bingo supplies, equipment, pull tabs, punchboards, and tip boards were purchased from either a licensed manufacturer or another licensed distributor.

Gaming Card Excise Tax

An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards in the amount of ten percent (10%) of the wholesale price. This tax became effective June 1, 1992, for all sales that occurred after May 31, 1992. Sales of bingo supplies and bingo equipment are **not** subject to the Gaming Card Excise Tax.

The licensed business supplying pull tabs, punchboards, and tip boards is liable for the tax. The tax is imposed at the time the business:

- (1) brings or causes the pull tabs, punchboards, or tip boards to be brought into Indiana for distribution;
- (2) manufactures pull tabs, punchboards, or tip boards in Indiana for distribution;
- (3) transports pull tabs, punchboards, or tip boards to qualified organizations in Indiana for resale by those qualified organizations.

The Gaming Card Excise Tax is due twenty (20) days after the end of the month in which the tax is imposed. It should be remitted on Form GCE-103, Gaming Card Excise Tax Return. This return **must** be filed monthly even when no tax is due.

The Quarterly Report is due the 20th day of the month following the end of the quarter.

These licensed businesses are also required to have an Indiana Registered Retail Merchant’s Certificate on file with the Department. If a certificate is not on file, contact the Department to get the Indiana Business Tax Application, Form BT-1.

Penalties

The Department can levy civil penalties for violations such as failure to keep accurate records concerning supplies, sales, or committing fraud or deceit. The Department can impose an additional civil penalty of \$100 per day for each day the civil penalty goes unpaid.

A person who violates a provision of the law commits a Class B misdemeanor. A person who enters into a contract with a qualified organization to operate the qualified organization’s allowable event commits a Class D felony.

Where to Get Help

Any further questions concerning these guidelines should be directed to:

Indiana Department of Revenue  
Charity Gaming Section  
100 North Senate Avenue, Room N203  
Indianapolis, Indiana 46204  
or call:  
(317) 232-4646



Form  
CG-11  
State Form 45404  
(R/12-04)

Indiana Gaming Card  
Distributors License Application

Do Not Write Above

Allow 4 - 6 weeks for processing. If the application is incomplete, it will be returned to you and processing will be delayed. Please type or print.

1. Applicant’s Business Name				Doing Business As	
Street Address of Principal Office (Do not enter a P.O. Box Number)					
City	State	Zip Code	County	2. Daytime Telephone Number (     )	
3. Federal Identification Number or Social Security Number			4. Indiana Taxpayer Identification Number		
5. Check the Type of Organization: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation					
6. List below the name and address of each additional business location that sells bingo supplies, bingo equipment, pull tabs, punchboards, and tip boards directly to Indiana not-for-profit organizations. (Attach additional sheets if necessary.)					
Name	Address	City	State	Zip Code	Telephone Number
					(     )
					(     )
					(     )
					(     )
7. List below the name and address of each location where items are stored. (Attach additional sheets if necessary.)					
Name	Address	City	State	Zip Code	Telephone Number
					(     )
					(     )
					(     )
					(     )
8. Owner/Officer Information (Attach additional sheets if necessary.)					
a. Sole Proprietors/Partnerships:		List below the name and home address of the owner(s).			
b. Corporations:		List below the name and address of all officers. Also, list each person owning more than 10% of the corporation’s stock.			
c. If the applicant is a corporation that is not domiciled in Indiana, list below the name, business address, and home address of the registered agent(s) for service in Indiana.					
Name	Address	Title	Home Telephone Number		
			(     )		
			(     )		
			(     )		
			(     )		
			(     )		
			(     )		
			(     )		

Attach License Fee Here



